



**THE REPUBLIC OF UGANDA**

**SCHEME OF SERVICE FOR THE  
INTERNAL AUDIT CADRE**



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## **LIST OF ACRONYMS**

<b>GoU</b>	Government of Uganda
<b>MoFPED</b>	Ministry of Finance, Planning and Economic Development
<b>MoPS</b>	Ministry of Public Service
<b>MDAs</b>	Ministries, Departments and Agencies
<b>LGs</b>	Local Governments

## **1. INTRODUCTION**

Among the key strategies of the Public Service Reform Program is a need to strengthen Human Resource Management function in order to make the public service more responsive, efficient, effective and accountable in use of resources and service delivery. Updating the Schemes of Service for various cadres in the Public Service is one of the reform and change implementation strategy aimed at improving and sustaining quality of human resources and productivity in the Public Service.

The 21<sup>st</sup> Century presents much promise and unprecedented growth opportunity for the internal auditing profession. The role of the internal auditor has never been as profound as it is now; in the aftermath of credit crunch. The global economic crisis that started in 2007 has pushed the need for proactive risk management and control further into the spotlight. The Institute of Internal Auditors established in 1941 is recognised as the internal audit professional leader in certification, education, research and technical guidance.

The Government of the republic of Uganda undertook to professionalise the Internal Audit cadre and has since 2000, been sponsoring Internal Audit staff to undertake professional courses. It is against this background that a new scheme of service is being developed for the internal audit cadre.

## **2. AIMS AND OBJECTIVES OF THE SCHEME OF SERVICE**

- a. To provide a responsive career structure for professional growth and development as well as facilitate appropriate career planning and succession management.
- b. To provide a framework that attracts competent and effective Officers with a consistent and professional approach on the basis of competence, merit, diligence and ability.
- c. To motivate and enable Officers acquire necessary professional training, on-job staff development and a culture of self-advancement initiatives.
- d. To provide for clearly defined job descriptions and specifications with clearly delineated duties and responsibilities at all levels within the career structure that will ensure proper deployment and utilisation of the human resource.
- e. To establish standards able to appropriately guide recruitment, training and advancement within the career structure.

## **3. ADMINISTRATION AND MANAGEMENT OF THE SERVICE**

### **3.1. Administration of the Internal Audit Cadre Scheme**

The Ministry of Finance, Planning and Economic Development (MoFPED) shall be responsible for the administration of the Internal Audit Scheme. In so doing, the Permanent Secretary, Ministry of Finance, Planning and Economic Development shall:

- (a) ensure that the provisions of the scheme are strictly observed for fair and equitable treatment of Internal Auditors;
- (b) ensure promotion of ethics and professional conduct among the Internal Auditors;

- (c) provide professional guidance and establish professional standards;
- (d) take responsibility for strategic and professional development of the cadre;
- (e) ensure that vacant posts within this job cadre are declared for filling;
- (f) in collaboration with the Public Service Commission and Line Ministries, ensure that Internal Auditors are confirmed in their appointments on successful completion of the probationary period; and
- (g) Ensure job promotion and deployment is in line with the existing Public Service Policies and regulations.

### **3.2. Staff Performance**

Upon deployment, a respective Responsible Officer shall have full responsibility for the management of the Internal Audit Officer(s). The Responsible Officer's responsibility shall include:-

- a) Management of the Accounts Officer's day to day performance at work;
- b) Periodic performance appraisals;
- c) Pay, discipline, training and development; and
- d) Custody of personal and confidential records of the Accounts Officer.

### **3.3. General Management Guidelines**

The general management guidelines shall be as follows:

#### **(a) Implementation of the Internal Audit Cadres Scheme**

Responsible Officers shall be the implementing units and will administer this Scheme of Service in consultation with the Permanent Secretary/Secretary to the Treasury Secretary, and/or Secretary to relevant Service Commission (s) while handling matters relating to recruitment, appointments, postings, reviewing structures/staffing norms and professional training.

#### **(b) Recruitment and Promotion**

- (i) Where filling a vacant post requires recruitment other than posting or deployment, Responsible Officers should inform the Permanent Secretary/Secretary to the Treasury about existence of a vacant post. On receipt of the notification, the Permanent Secretary/Secretary to the Treasury shall make arrangement to seek clearance from the Permanent Secretary, Ministry of Public Service to fill the vacant post (s).
- (ii) Upon obtaining clearance to fill the vacant post (s), the Permanent Secretary/Secretary to the Treasury shall recommend and declare the vacant post (s) to the Public Service Commission for further action.
- (iii) In the case of Local Governments, respective Accounting Officers should submit cases for recruitment to the District Service Commission.

**(c) Deployment**

(i) Filling vacant posts at the Centre will normally be filled through posting or deployment by the Ministry of Finance, Planning and Economic Development.

(ii) In the case of Local Governments, respective Accounting Officers will be responsible for posting to various Departments and Lower Local Governments.

**(d) Training**

The Ministry of Finance, Planning and Economic Development will retain an advisory role in setting standards regarding professional ethics, career development and training. Responsible Officers are encouraged to provide budget, develop and implement training plans for staff deployed under their jurisdictions in accordance with overall Public Service training policy framework.

**3.4. Existing Internal Audit Grading**

The table below presents the existing grading of the Internal Audit cadre:

<b>Existing Job Title</b>	<b>Salary Scale</b>
Commissioner Inspectorate & Internal Audit	U1 SE
Assistant Commissioner Internal Audit	U1 E
Principal Internal Auditor	U2
Senior Internal Auditor	U3
Internal Auditor	U4
Examiner of Accounts	U7



### **3.5. New Internal Audit Designations and Salary Grading**

The table below presents the new Internal Audit designations and Salary grading across the service:

<b>New Job Title</b>	<b>New Salary Scale</b>
Internal Auditor General	U1 SE
Commissioner Internal Audit	U1 SE
Assistant Commissioner Internal Audit	U1 E
Principal Internal Auditor	U2
Senior Internal Auditor	U3
Internal Auditor	U4

### **3.6. Conversion to the Grading Structure**

- a. Serving Officers will adopt and convert as appropriate to the equivalent new designations provided in the Scheme of Service;
- b. For advancement to the higher grades, officers must possess the prescribed minimum qualifications and/or experience required for the grade;
- c. Where posts have been abolished, the serving officers shall be considered for appointment to higher grades provided they possess the minimum qualifications and/or experience required for the grade.

### **3.7. Recognised Qualifications**

The following are the recognised qualifications for the purpose of this Scheme of Service:-

- An Honours Bachelors degree in Finance and Accounting, Business Administration/Commerce with a bias in Accounting.
- Full professional qualification in Accountancy like ACCA, CPA, CIMA or equivalent professional qualification awarded by an Institution recognised by IFACA.
- Membership of recognised Accounting professional body.
- A post-graduate Diploma in relevant discipline like Administration and Management or, Masters Degree in a relevant field.

<b>SUMMARY OF QUALIFICATIONS AND EXPERIENCE FOR INTERNAL AUDIT CADRE</b>		
<b>POST</b>	<b>QUALIFICATIONS</b>	<b>MINIMUM EXPERIENCE</b>
<b>Internal Auditor General</b>	<p>a. Honours Bachelor's Degree in Finance and Accounting Business Administration/ Commerce with bias in Accounting</p> <p>b. Should have a full professional qualification in Accountancy and Audit obtained from a recognized Institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).</p> <p>c. Must be a member of the institute of certified Public Accountants of Uganda</p> <p>d. Must have a Master's degree in Business or Management related field obtained from a recognized Institution.</p> <p>e. Possession of any additional qualification like CISA,CFE,CISM,VFM, will be an added advantage</p> <p>f. A minimum of 15-years' service , three which should have been served as Commissioner Internal Audit Services in Government or, an equivalent level of Audit work experience from a reputable organization.</p>	<p>A minimum of fifteen (15) years' working experience of service , three(3) of which should have been served as Commissioner Internal Audit Services in Government or, an equivalent level of Audit work experience from a reputable organization.</p>
<b>Commissioner</b>	a. A honours Bachelor's Degree in	A minimum of twelve(12) years

<p><b>Internal Audit</b></p>	<p>Finance and Accounting Business Administration/ Commerce with bias in Accounting</p> <p>b. Full professional qualification in Accountancy and Audit obtained from a recognized Institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).</p> <p>c. Must be a Member of the Institute of Certified Public Accountants of Uganda</p> <p>d. Must have Master's degree in a Business or Management related field obtained from a recognized Institution.</p>	<p>working experience of service, three (3) of which should have been served as Assistant Commissioner Internal Audit Services in Government or, an equivalent level of Audit work experience from a reputable organization</p>
<p><b>Assistant Commissioner Internal Audit</b></p>	<p>a. A honours Bachelor's Degree in Finance and Accounting Business Administration/ Commerce with bias in Accounting</p> <p>b. Full professional qualification in Accountancy or Audit obtained from a recognized Institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).</p> <p>c. Must be a member of the institute of certified Public Accountants of Uganda</p> <p>d. Must have Master's Degree in</p>	<p>A minimum of nine (9) years of service , three (3) of which should have been served as Principal Internal Audit in Government or, an equivalent level of Audit work experience from a reputable organization</p>

	<p>Business or a Management related field obtained from a recognized awarding Institution.</p> <p>e. Possession of any additional qualifications like CISA,CFE,CISM,VFM will be an added advantage</p>	
<b>Principal Internal Auditor</b>	<p>a) An Honours Bachelor degree in Finance and Accounting, Business Administration/Commerce <b>plus</b> Full professional qualification in Accountancy or, Audit obtained from a recognized awarding body</p> <p><b>Or</b></p> <p>b) Full professional qualification in Accountancy or Audit obtained from a recognized awarding Institution/body <b>plus</b> a Master's degree in Management related field (in case of non-1<sup>st</sup> degree holders).</p> <p>c) Should be a member of the institute of certified public accountants of Uganda (ICPAU)</p> <p>d) A minimum of Diploma in a management related from a recognized institution is a must</p> <p>e) Possession of any additional qualification like CISA,CFE,CISM,VFM is an added advantage</p>	<p>A minimum of six(6) years working experience of service , three (3) of which should have been served as a Senior Internal Auditor in Government or, an equivalent level of Audit work experience from a reputable organization.</p>
<b>Senior Internal Auditor</b>	<p>An Honours Bachelor degree in Finance and Accounting, Business Administration/Commerce with a bias in Accounting.</p> <p>Full professional qualification in Accountancy or, Audit obtained from a</p>	<p>A minimum of three(3) years working experience of service as an Internal Auditor, or Accountant in Government or, an equivalent level of Audit work experience from a reputable organization</p>

	<p>recognized awarding body is an added advantage.</p> <p><b>Or</b></p> <p>Full professional qualification in Accountancy or Audit discipline obtained from a recognized awarding Institution/body <b>plus</b> at least a postgraduate Diploma in Business Administration or, a Management related field obtained from a recognized awarding Institution.</p>	
<b>Internal Auditor</b>	<p>An Honours Bachelor degree in Finance and Accounting.</p> <p><b>Or</b></p> <p>An Honours Bachelor degree with a bias in Accountancy or Audit option obtained from a recognized awarding Institution</p> <p><b>Or</b></p> <p>Full professional qualification in Accountancy or Audit obtained from a recognized awarding Institution accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).</p>	NIL working experience

### **3.8. Internal Audit Function**

The Internal Audit Function entails providing audit services in a given office in a Ministry/Department/Local Government. This entails:-

The key Internal Audit functions have been identified to include the following:

- i. To provide an independent and objective assurance and advisory services on governance, risk management and control processes through disciplined approach by measuring and evaluating internal controls.
- ii. To review and report on:
  - a) Proper control over receipt, custody and utilization of all financial resources.
  - b) Conformity with financial and operational procedures as defined by the Act and the Accountant General for incurring obligations and authorizing payments and ensuring effective control over expenditure.
  - c) Correct classification and allocation of revenue and expenditure accounts;
  - d) Reliability and integrity of financial and operating data so that information provided allows for the preparation of accurate financial statements and other reports as required by legislation.
  - e) The systems in place used to safeguard assets and, as appropriate, verification of the existence of such assets.
  - f) Operations or programs to ascertain whether results are consistent with established objectives and goals.





## **4. JOB DESCRIPTIONS AND PERSON SPECIFICATIONS**

### **4.1 Internal Auditor**

<b>Job Title:</b>	Internal Auditor
<b>Salary Scale:</b>	U4
<b>Reports to:</b>	Senior Internal Auditor
<b>Interacts with:</b>	All staff, officers-in-charge of HRM, Officers-in-charge of Salaries, Officers-in-charge of Registry

#### **Job Purpose**

To conduct routine Internal Audit engagements in accordance with existing regulations and guidelines

#### **Key Duties and Responsibilities**

- a. To examine correctness of payment requests, completeness of documentation and certify requisition or, transactions for further processing.
- b. To verify receipts, match and undertake on-line reconciliation of invoices and Local Purchase Orders for goods and services procured prior to effecting payments.
- c. To compile accountability returns, verify and retire advance ledgers.
- d. To maintain primary financial records and up-to-date books of account.
- e. To prepare periodic reconciliations of financial statements and carry out monthly cash book reconciliations to bank statements.
- f. To verify payroll change requests and reports to ensure correctness of computations, payments and deductions; certify and follow-up approval and payment to beneficiaries.

## **Key Result Areas**

- a. Efforts of the internal auditor have resulted in financial personnel managing financial risks
- b. Ineffective controls have been weeded out or amended and management efforts and resources have been directed to implement more effective controls.
- c. Fraud opportunities have been identified, and adequately advised to the extent that management has mitigated financial irregularities to reasonable levels.

## **Person/Job Specification**

### **A. Qualifications**

An Honours Bachelor degree in Finance and Accounting.

**Or**

An Honours Bachelor degree with a bias in Accountancy or Audit option obtained from a recognized awarding Institution

**Or**

Full professional qualification in Accountancy or Audit obtained from a recognized awarding Institution accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).

### **B. Working Experience: Nil**

### **C. Required Competencies**

#### **Technical Competencies**

##### **Audit Strategy and Planning**

- Has basic knowledge about an organizational working environment, and Business process of an entity.
- Is aware of the vision, mission and strategic objectives of the entity

- Has basic knowledge about audit planning
- Is aware of and understands the main aspects of internal audit process

### **Audit Execution**

- Has basic knowledge about financial management and accounting principles
- Understands relevant accounting and auditing standards
- Is able to interpret basic accounting and auditing standards
- Is able to interpret basic accounting information and statements
- Has basic knowledge about accounting regulations
- Is aware of accounting cycle and controls.
- Is able to collecting data relevant to audit objectives and document relevant audit findings.
- Is able to interpret audit programs.
- Has basic knowledge of relevant legislations like TAI, PFAA, and PPDA.
- Able to draft audit plan and produce audit plan for specific assignments.
- Understands prevailing Laws and regulations e.g. PFAA, TAS, PPDA, etc.

### **Audit Reporting**

- Understands requirements regarding internal audit controls and role of audit reports in the assurance process.
- Able to speak and write with clarity.
- Is assertive, expresses audit findings confidently and is able to defend it.
- Participates willingly and actively in team activities.
- Is able to appraise internal controls.
- Is able to identify format and type of reporting medium most appropriate for audit assignments.
- Is able to provide information and analysis that contributes to audit opinion.

- Understands the use of key summary reporting procedures, including activity reports to Audit Committee, performance management statistics and assurance reports.

### **Information and Communications**

- Has basic computer skills such as keyboard skills, electronic mail system, word processing, spreadsheets and presentation
- Is able to use existing technology to collect, organize and classify information
- Able to generate audit reports using Word Processing spread sheets and other relevant software
- Has basic knowledge about Computer Aided Auditing Techniques (CAATS)
- Is able to generate reports on-line using existing technology

### **Behaviour Competencies**

#### **Inter-personal relations**

- Team player - provides support to other staff and promotes teamwork in understanding and executing their work.
- Easily gets into discussion of areas of mutual interest.

#### **Ethics and Integrity**

- Modifies behaviour in order to hold to ethical standards
- Takes pride in being a person of integrity
- Observes cardinal principles and code of conduct in the public service
- Pursues compliance with ethical standards

#### **Innovative and Proactive**

- Able to think a head and put in place plans for better performance.
- Takes action to implement and follow up new ideas.
- Takes action to update cash book with releases.

### **Effective Communication**

- Good listener: is able to listen actively to others in order to learn and understand the ideas or views being expressed
- Able to choose and use appropriate media of communication
- Able to speak and write effectively
- Is able to establish and maintain good working relationship with all staff

### **Decision Making and Problem Solving**

- Is able to comprehend and describe issue(s)
- Negotiation: Is inquisitive and willing to identify tasks

### **Intra-personal Management**

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

## 4.2 Senior Internal Auditor

<b>Job Title:</b>	Senior Internal Auditor
<b>Salary Scale:</b>	U3
<b>Reports to:</b>	Principal Internal Auditor
<b>Directly Supervises:</b>	Internal Auditor
<b>Interacts with:</b>	Auditors, Principal Internal Auditor, Senior Planner, Officer-in-charge of Salary, Head of HRM, Audit committees

### **Job Purpose**

To provide technical support and carry out routine internal audit engagements, management, supervision, review and monitoring progress of day-to-day internal audit activities.

### **Key Duties and Responsibilities**

- a. To evaluate internal controls to assess level of audit risks and, the appropriateness of risk management policies and procedures.
- b. To participate in preparation of audit plan.
- c. To monitor execution of audit programs including routine financial audit; performance audit, IT audit and other special audits.
- d. To review work papers and documentation.
- e. To follow up recommendations from previous audits.
- f. To draft audit findings and conclusions.
- g. To compile audit findings for discussion with management.

### **Key Result Areas**

- a. Risk owners are able to assess and manage institutional risks.
- b. Ineffective controls have been weeded out or amended and management efforts and resources have been directed to implement more effective controls.
- c. Supervised staff have conducted value adding audits and this outcome is evidenced through supervised staff audit reports that provide assurance to risk owners/management/board about the extent to which existing internal controls are effective in mitigating priority risks.

- d. Fraud opportunities have been identified, and adequately advised to the extent that management has mitigated financial irregularities to reasonable levels.

## **Person/Job Specification**

### **A. Qualifications**

An Honours Bachelor degree in Finance and Accounting, Business Administration/Commerce with a bias in Accounting.

Full professional qualification in Accountancy or, Audit obtained from a recognized awarding body is an added advantage.

**Or**

Full professional qualification in Accountancy or Audit discipline obtained from a recognized awarding Institution/body **plus** at least a postgraduate Diploma in Business Administration or, a Management related field obtained from a recognized awarding Institution.

### **B. Experience**

At least 3-years of working experience as an Internal Auditor, or Accountant in Government or, an equivalent level of Audit work experience from a reputable organization.

### **C. Required Competencies**

#### **Technical Competencies**

##### **Audit Strategy and Planning**

- Understands overall Internal Audit vision, mission and strategic objectives.
- Is able to analyze and, interpret financial information and statements.
- Uses appropriate knowledge and experience to:

- Contribute to the development of audit strategy.
- Prioritize specific assignments within the audit strategy and to develop periodic plan.
- Is able to identify skills and experience needed to meet the objectives of audit strategy.
- Is able to identifying potential weakness in the internal control system and associated risks.
- Is able to review controls and recommend improvements.

### **Audit Execution**

- Is able to review and interpret financial information and statements.
- Is knowledgeable about internal controls and, is able to review the controls and recommend improvements.
- Has an understanding of and ability to contribute to the range of services internal audit can provide to its clients.
- Is able to contribute to planning of specific audit assignment, produce scope and audit objectives of individual audit assignment for reviews.
- Able to apply audit and other standards to review and interpret financial information.
- Is able to apply auditing and accounting techniques knowledge to reconcile, summarize data and extract reports.
- Able to interpret, analyze collected evidence and draw audit recommendations basing on the objectives.
- Is able to:
  - Identify and record objectives, risks and controls.
  - Select and implement audit tests on effectiveness of risk management and control.
  - Identify weaknesses and/or any instances of over control.
  - Maintain appropriate documentary records for each audit assignment to support findings and recommendations.
  - Contribute to development of action plan and timetable for implementing recommendations.



- Contribute to providing an opinion on effectiveness of risk management and control in audited area. Carry out follow-up review.

### **Audit Reporting**

- Responds and, gives accurate and concise information
- Is a teamwork player, able to seek thoughts and views of other members of the audit team?
- Able to assess level of risk exposure.
- Able to justify audit findings.
- Promotes cooperation amongst team members and other stakeholders.
- Is knowledgeable about financial management and regulations.
- Is able to prepare an audit report to specified standard with need for minimal editorial changes.
- Provides clear and sufficient evidence to support audit opinion.
- Ensures that critical findings are reported immediately.
- Is able to provide information and analysis contributing to annual audit opinion.
- Understands that the key output of audit assignment is about:
  - Implementation of agreed actions;
  - Improvements to the control environment rather than the report itself.

### **Information and Communications**

- Is able to generate report on-line using existing technology.
- Has knowledge about internal controls
- Possesses full knowledge of the Accounting cycle
- Is able to review controls and recommend improvements
- Is able to review and interpret financial information statements
- Able to apply auditing, accounting and computer techniques and knowledge to reconcile, summarize data and extract reports.

- Is able to use CAATS in executing audit assignment.
- Able to use IT to organize and classify audit information.

### **Behaviour Competencies**

#### **Ethics and Integrity**

- Does not require external monitoring to observe ethical standards.
- Monitors own action for consistency with accepted values.

#### **Innovative and Proactive**

- Able to think a head and put in place plans for better performance.
- Takes action to implement and follow up new ideas.
- Takes action to update cash book with releases.

#### **Inter-personal relations**

- Assertive team player, able to interact with others.
- Is able to network and ensures staffs are together, understands group dynamics, team building process and, is able to be persuasive to stakeholders.
- Available, accessible and approachable at all times.
- Team player - provides support to other staff and promotes teamwork in understanding and executing their work.
- Easily gets into discussion of areas of mutual interest.

#### **Decision Making and Problem Solving**

- Able to make prompt identification of causes of problems and recommend appropriate action.
- Comprehend and implement decisions and recommendations.
- Provides feedback on implementation.
- Easily and quickly identifies causes and makes recommendations to solve problems.

### **Effective Communication**

- Has understanding and application of good communication skills that enhances development of relationships.
- Seeks thoughts of others in an effort to better understand them.
- Responds by giving clear, concise and accurate information/data.
- Able to translate and comprehend issues.
- Is able to adapt communication style to suit the needs and understanding of different audiences.
- Is able to use technology and presentation styles to enhance quality and impact of reports.
- Is able to communicate advice and assistance to management in the establishment as appropriate.

### **Intra-personal Management**

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

## **Leadership**

- Practices effective delegation and encourages team members to take action and accept personal accountability.
- Demonstrates openness with others, sharing own values and beliefs in an effort to guide them.
- Provides constructive and supportive feedback
- Uses formal authority and power in a fair and equitable manner.
- Uses strategies to promote morale and productivity.
- Empowers and encourages others to express their point of view.
- Good presentation skills – Able to present ideas or concepts, written and/or verbal in a clear, precise and articulate manner.

### **4.3 Principal Internal Auditor**

<b>Job Title:</b>	Principal Internal Auditor
<b>Salary Scale:</b>	U2
<b>Reports to:</b>	Assistant Commissioner Internal Audit
<b>Directly Supervises:</b>	Senior Internal Auditor
<b>Interacts with:</b>	Chief Executive, Head of HRM, Head of Procurement, Officer-in-charge of salary, Heads of Department, Principal Accountant, Secretary to Audit Committees

#### **Job Purpose**

To head Internal Audit team and provide technical guidance relating to: financial, performance, quality assurance, forensic, and IT audits; and coordinate implementation of Internal Audit engagements in liaison with Audit Committee to ensure sound management of internal audit functions.

#### **Key Duties and Responsibilities**

- a. To coordinate and review audit plans and programs base on risk profile of an organization.
- b. To ensure compliance to rules and regulations in all audit engagements.
- c. To guide, direct and supervise audit execution.
- d. To review and issue internal audit reports.
- e. To coordinate internal audit activities with Audit Committees and other relevant stakeholders.
- f. To assess implementation of audit recommendations.
- g. To appraise and develop internal audit staff.

## **Key Result Areas**

- a. Risk owners are able to assess and manage institutional risks.
- b. Ineffective controls have been weeded out or amended and management efforts and resources have been directed to implement more effective controls.
- c. Supervised staff have conducted value adding audits and this outcome is evidenced through supervised staff audit reports that provide assurance to risk owners/management/board about the extent to which existing internal controls are effective in mitigating priority risks.
- d. Fraud opportunities have been identified, and adequately advised to the extent that management has mitigated financial irregularities to reasonable levels
- e. Supervised Internal Auditors are competent, skilled, and innovative, take personal initiative, and provide a value adding service.
- f. Audit committee and other stakeholder needs have been adequately met on top of additional anticipated needs
- g. The audit universe has fully been incorporated in the audit plans and departments with priority lists have received adequate attention and audit services.

## **Person/Job Specification**

### **A. Qualifications**

An Honours Bachelor degree in Finance and Accounting, Business Administration/Commerce **plus** Full professional qualification in Accountancy or, Audit obtained from a recognized awarding body

**Or**

Full professional qualification in Accountancy or Audit obtained from a recognized awarding Institution/body **plus** a Masters degree in Management related field (in case of non-1<sup>st</sup> degree holders).

Should be a member of the institute of certified public accountants of Uganda (ICPAU)

A minimum of Post Diploma in a management related from a recognized institution is a must

Possession of any additional qualification like CISA,CFE,CISM,and VFM is an added advantage

## **B. Experience**

At least six (6) years of working experience , three (3) of which should have been served as a Senior Internal Auditor in Government or, an equivalent level of Internal Audit work experience from a reputable organization.

## **C. Required Competencies**

### **Technical Competencies**

#### **Audit Strategy and Planning**

- Is knowledgeable about International Accounting and Auditing standards.
- Uses knowledge and experience to suggest refinements to the audit strategy
- Is able to develop and maintain an internal audit strategy and provide an objective and effective evaluation of opinions on effectiveness of risk management, control and governance arrangement
- Imparts negotiation skills during resource allocation and budgeting preparation process.
- Is able to interpret and apply Chart of Accounts
- Is able to carry out risk analysis and prioritization

#### **Risk, Control and Governance**

- Is able to identify and evaluate elements of governance and risk management in an organisation
- Understands the relationship between risk management.

- Is able to review and provide advice and recommendations on implementation of risk management strategy
- Has knowledge and appropriate methods of managing common risks
- Is able to relate organisational risk appetite to appropriateness of controls and undertake reviews to assess their effectiveness and report to management
- Is able to understand different stakeholder perspectives that underpin effective risk management within an organisation

### **Audit Execution**

- Able to review the controls and recommend improvements
- Has thorough grasp of processes, procedures, skills and competencies required in leading an Internal Audit team
- Is able to manage all components of an audit or consultancy assignment and members of the team to ensure that products are delivered to expected quality within agreed timeframe
- Ensures that risk register is updated to take account of audit assignments findings and action taken
- Is able to establish and maintain quality control procedures to ensure audit work is carried out in compliance with standards
- Able to review recommendations based on analysed data
- Makes constructive proposals to improve effectiveness of the audit process
- Takes quality review of audit evidence to ensure it supports audit findings
- Has ability to analyse risks and controls for the organisation across full range of activities and systems and develop solutions to resolve issues

### **Audit Reporting**

- Translates and comprehends audit issues
- Commands clarity and persuasiveness
- Understand necessity to provide complete and accurate information
- Able to manage audit team



- Able to network with stakeholders-Audit committee members, management etc
- Able to persuade management to act on audit recommendations
- Able to assess level of risk exposure
- Has good report writing skills
- Is able to contextualise findings and recommendations in relation to wider related risk, control and governance
- Ensures that the audit opinion is based upon appropriate audit evidence
- Is able to present audit reports and findings to Audit committee
- Ensures that critical findings and those of general nature are promptly reported to management

#### **Audit monitoring and evaluation/Audit follow up**

- Has in depth knowledge of financial management and regulations
- Is able to critically analyse audit information and findings

#### **Information and Communications**

- Able to review system parameters in order to create changes that enhance efficiency of Management Information System
- Possess advanced computer skills and is able to advice towards amendments on the MIS
- Is conversant about CAATS and its application
- Is able to apply computer knowledge to summarise and reconcile data to produce audit reports
- Is able to generate report on-line using existing technology.
- Able to apply auditing, accounting and computer techniques and knowledge to reconcile, summarize data and extract reports.
- Is able to use CAATS in executing audit assignment.
- Able to use IT to organize and classify audit information.

## **Behaviour Competencies**

### **Ethics and Integrity**

- Does not require external monitoring to observe ethical standards.
- Monitors own action for consistency with accepted values.

### **Innovative and Proactive**

- Identify and take into account important government interest in policy making process
- Understands and addresses political forces that affect the organisation
- Able to suggest and implement new ways to doing work

### **Inter-personal relations**

- Uses network to identify opportunities, gather information and seek input into problems with a view to sustaining public service excellence
- Decisive and takes action that in the long run will build relationships and support current and future endeavours

### **Decision Making and Problem Solving**

- Takes leading role in arriving at a decision
- Is committed to and stands by the decision made
- Possesses ability to solve range of simple to complex problems-is creative and a self-starter
- Demonstrates eloquence, consistency and persuasiveness

### **Effective Communication**

- Understands the necessity to provide complete information
- Commands clarity and persuasiveness

- Uses language as a tool for communication rather than a means to display education, insider knowledge or status
- Demonstrates networking skills and ability to develop and sustain effective working relationships with wide range of stake holders
- Demonstrates the ability to lead, motivate and empower people and achieve results and realise their potential
- Is able to contribute to the facilitation of workshops and make presentations

### **Intra-personal Management**

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

### **Leadership**

- Takes a stand on critical issues with honesty and integrity
- Resolves team conflict and tries to create an atmosphere that encourages collaboration towards achievement of results
- Makes sure that the practical needs of the team are met

- Good planning skills-able to focus efforts on activities needed to accomplish a task, complete a project and achieve a goal within a set time line
- Organisation environment-has business knowledge and expertise through experience and observation with ability to confidently apply a specific purpose
- Clarifies roles and duties to avoid ambiguity

#### **4.4 Assistant Commissioner Internal Audit**

<b>Job Title:</b>	Assistant Commissioner Internal Audit
<b>Salary Scale:</b>	U1 E
<b>Reports to:</b>	Commissioner Internal Audit
<b>Directly Supervises:</b>	Principal Internal Auditor
<b>Interacts with:</b>	Internal Auditor, Permanent Secretary, Directors, Heads of Departments, Principal Auditor, Public Accounts Committee, Auditor General, Inspector General of Government

#### **Job Purpose**

To provide professional and technical support to Head of Internal Audit or Finance and Administration Department or, Accounting Officer in coordination of policy formulation, implementation, appraisal of Internal Audit functions and review of the policy, subsidiary regulations and guidelines.

#### **Key Duties and Responsibilities**

- a. To coordinate development of internal audit policy and guidelines.
- b. To oversee internal audit planning process.
- c. To review internal audit plans and programs based on risks profile.
- d. To monitor specialist internal audit functions and Governance issues.
- e. To inspect and make reports on internal audit issues and engagements.
- f. To prepare annual consolidated Internal Audit reports.
- g. To carry out general supervision of internal audit units, staff appraisal and development.

## **Key Result Areas**

- a. Risk owners are able to assess and manage institutional risks.
- b. The audit universe has fully been incorporated in the audit plans and departments with priority lists have received adequate attention and audit services.
- c. Updated risk registers have influenced the scope of audit planning
- d. fraud detection is included in audit plans
- e. Activity reports/annual consolidated reports are informative and address issues that are important to the board or executive management
- f. Supervised internal auditors are competent, skilled, and innovative, take personal initiative, and provide a value adding service.

## **Person/Job Specification**

### **A. Qualifications**

- a. A honours Bachelor's Degree in Finance and Accounting Business Administration/ Commerce with bias in Accounting
- b. Full professional qualification in Accountancy or Audit obtained from a recognized Institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).
- c. Must be a member of the institute of certified Public Accountants of Uganda
- d. A certified internal auditor (CIA) and a member of the Institute of Internal Auditors (IIA) is an added advantage
- e. Must have Master's Degree in Business or a Management related field obtained from a recognized awarding Institution.
- f. Possession of any additional qualifications like CISA,CFE,CISM,VFM will be an added advantage

### **B Experience**

A minimum of nine( 9) working experience , three (3) of which should have been served as Principal Internal Auditor in Government or, an equivalent level of Audit work experience from a reputable organization.

### **c. Required Competencies**

#### **Technical competences**

##### **Audit Strategy and Planning**

- Is knowledgeable about International Accounting and Auditing Standards.
- Has thorough knowledge of Local laws/legislations and regulations
- Uses knowledge and experience to suggest refinements to the audit strategy.
- Is able to develop and maintain an internal audit strategy and provide an objective and effective evaluation of opinions on effectiveness of risk management, control and governance arrangement.
- Imparts negotiation skills during resource allocation & budgeting preparation process.
- Is able to interpret and apply Chart of Accounts.
- Is able to interpret and analyze financial statements and related schedules.
- Is able to carry out risk analysis and prioritization.

##### **Risk, Control and Governance**

- Has wide experience of suitable controls to manage risks in variety of relevant environments.
- Understands and is able to assess the balance between managing risk and taking risk in the context of overall strategy of the organization.
- Have a more detailed understanding of IT risks and their Impact on the organization and how information system may be used to

help manage risk and provide assurance across the whole organization.

- Is able to lead reviews of risk management strategy and provide advice to management.
- Is able to lead performance reviews and reviews of corporate governance arrangements.
- Is able to coordinate and facilitate risk assessment exercises

### **Audit Execution**

- Possesses full knowledge of the Accounting cycle and standards.
- Is able to analyze, interpret financial information and statements.
- Has thorough grasp of processes, procedures, skills and competences required in leading an Internal Audit team.
- Is able to manage all components of an audit or consultancy assignment and members of the team to ensure that products are delivered to expected quality within agreed timeframe.
- Ensures that risk register is updated to take account of audit assignment findings and action taken.
- Is able to establish and maintain quality control procedures to ensure audit work is carried out in compliance with set standards.
- Able to review recommendations based on analyzed data.
- Makes constructive proposals to improve effectiveness of audit process.
- Takes quality review of audit evidence to ensure it supports audit findings.
- Has ability to analyze risks and controls for organizations across full range of activities and systems, and develop solutions to resolve issues.
- Is knowledgeable and able to apply auditing standards.

### **Audit Reporting**

- Translates and comprehends audit issues.
- Commands clarity & persuasiveness.
- Understand necessity to provide complete and accurate information.
- Able to manage audit team.



- Able to network with stakeholders - Audit Committee members, management, etc.
- Able to persuade management to act on audit recommendations.
- Has good report writing skills.
- Is able to contextualize findings and recommendations in relation to wider related risk, control and governance.
- Ensures that the audit opinion is based upon appropriate audit evidence.
- Is able to present audit reports and findings to Audit Committee.
- Ensures that critical findings and those of general nature are promptly reported to management.

#### **Audit monitoring and evaluation (Audit follow-up)**

- Is knowledgeable about government policies regarding and impacting on financial management.
- Reviews and analyzes audit findings for quality assurance.

#### **Audit Reporting**

- Translates and comprehends audit issues
- Commands clarity and persuasiveness
- Understand necessity to provide complete and accurate information
- Able to manage audit team
- Able to network with stakeholders
- Able to persuade management to act on audit recommendations
- Able to assess level of risk exposure
- Has good report writing skills
- Is able to contextualise findings and recommendations in relation to wider related risk, control and governance
- Ensures that the audit opinion is based upon appropriate audit evidence
- Is able to present Audit reports and findings to Audit committee
- Ensures that critical findings and those of general nature are promptly reported to management

### **Information & Communications Technology (ICT)**

- Can use automated working paper software effectively.
- Understands Information Systems Operations and management and IT control frameworks and IS developments
- Can recognize the need for CAATS and make the appropriate selection.
- Is able to use internet and other networks (LAN & WAN) for reporting purpose.
- Understands Information System Operations management, IT control framework and IS development.

### **Behavioural Competences**

#### **Inter-personal relations**

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

#### **Innovative and Proactive-ness**

- Identify and take into account important government interest in policy making process.
- Understands and address political forces that affect the organization.
- Able to suggest and implement new ways to doing work.

#### **Decision-making and Problem-solving**

- Takes leading role in arriving at a decision.
- Is committed to and stands by the decision made.
- Possess ability to solve range of simple to complex problems – is creative and a self-starter.
- Demonstrates eloquence, consistency and persuasiveness.

### **Effective Communication**

- Demonstrates advanced influencing, persuasion and negotiation skills.
- Expresses views and issues in a fluid, profound and cohesive manner.
- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

### **Leadership**

- Takes a stand on critical issues with honesty and integrity
- Resolves team conflict and tries to create an atmosphere that encourages collaboration toward achievement of results
- Makes sure that the practical needs of the team are met
- Good planning skills-able to focus efforts on activities needed to accomplish a task, complete a project and achieve a goal within a set time line
- Organisational environment-has business knowledge expertise through experience and observation with ability to confidently apply a specific purpose
- Clarifies roles and duties to avoid ambiguity

### **Strategic thinking**

- Understands Institutional vision and is able to interpret and align it to mandate and functions.

- Uses analytical skills to review individual submissions for compliance with established formats and procedures.
- Is able to link organizational strategic plans to the department and individual performance plans.

### **Ethics and integrity**

- Openly and clearly expresses dissatisfaction when organizational values are being compromised.
- Is committed to implement leadership code.
- Demonstrates ability to monitor and take corrective action to ensure adherence to professional code of conduct and organizational values, norms and principles.

### **Intra-personal Management**

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

#### 4.5 Commissioner Internal Audit

<b>Job Title:</b>	Commissioner Internal Audit
<b>Salary Scale:</b>	U1 SE
<b>Reports to:</b>	Internal Auditor General
<b>Directly Supervises:</b>	Assistant Commissioner Internal Audit
<b>Interacts with:</b>	Assistant Commissioner in MDAs, Chief Administrative Officers, Town clerks, Local Government Public Accounts Committee, Parliamentary Public Accounts Committee, Governor Bank of Uganda, Audit Committees

#### **Job Purpose**

To provide strategic direction and quality assurances to the overall Internal Audit functions and subsidiary activities to ensure sound management, compliance and value for money.

#### **Key Duties and Responsibilities**

- a. To interpret, formulate and disseminate policies, standards and regulations on internal audit management in accordance with existing laws.
- b. To provide technical input and oversee internal audit functions management relating to financial audit, performance audit, quality assurance and IT audit.
- c. To review and disseminate quarterly and annual consolidate audit reports.
- d. To appraise internal audit work plans, advice on best practices and maintain effective coordination between management and audit committees.
- e. To carry out independent examination of the economy, efficiency and effectiveness in implementation of Government programs and, report on its impact on intended objectives.

- f. To make recommendations on findings to improve public financial management.
- g. To enforce implementation of Commitment Controls Systems (CCS), compile and consolidate Cabinet Memo on CCS and Domestic arrears.
- h. To attend and respond to issues relating to accountability of public funds and resources raised by Public Accounts Committee of Parliament and prepare Treasury Memorandum.
- i. To develop capacity building strategies to enhance availability of competent and well qualified Internal Audit cadre across Government.
- j. To oversee routine and ad hoc operations of the internal audit functions and ensure efficient and effective management of departmental resources.

### **Key Result Areas**

- a. Risk owners are able to assess and manage strategic risks.
- b. Public resources have increasingly been utilised on intended purposes as a result of efforts of the Commissioner internal audit.
- c. Appropriate corrective advice has been provided to management to amend tactical plans (management systems and practices) and this advice has led to effectiveness of the tactical plans and subsequently led to increase in levels of achieving strategic goals and objectives.
- d. Risks that impact on internal audit objectives have been adequately managed resulting in an internal audit function that adds value to its clients operations.
- e. Internal auditors are competent, skilled, and innovative, take personal initiative and provide a value adding service.

## **Person/Job Specification**

### **A. Qualifications**

- a. A honours Bachelor's Degree in Finance and Accounting Business Administration/ Commerce with bias in Accounting Full professional qualification in Accountancy and Audit obtained from a recognized Institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).
  - b. Must be a Member of the Institute of Certified Public Accountants of Uganda
  - c. Must have Master's degree in a Business or Management related field obtained from a recognized Institution.
- F Possession of any additional qualification like CISA, CFE, CISM, VFM, will be an added advantage.

### **B. Experience**

A minimum of twelve (12) years working of service, three (3) of which should have been served as Assistant Commissioner Internal Audit Services in Government or, an equivalent level of Audit work experience from a reputable organization.

### **C. Required Competencies**

#### **Technical competences**

#### **Audit Strategy and Planning**

- Reviews Audit strategy and explores alternative strategies to reflect changes in audit environment.
- Identifies and gives opinion on scope of internal audit unit and any limitations placed upon it by Audit Committee.
- Provides appropriate risk mitigation and implementation strategy and is able to determine logistical requirement levels.
- Is able to interpret organizational policy, structures, and give direction, supervise and review them.

### **Risk, Control and Governance**

- Evaluates effectiveness of reporting in relation to risk management.
- Has detailed understanding of more advanced theoretical concepts and best practice requirements.
- Is aware of various sources of assurance to be provided to support Statement of Internal Control.

### **Audit Execution**

- Is able to review financial management system and make appropriate recommendation to management team.
- Is able to negotiate action plans and budget with senior management.
- Recognizes the need for CAATS and is able to make the appropriate selection.
- Has appropriate experience and knowledge to establish policies and procedures.
- Reviews audit reports to relate findings and recommendations to wider risk control and governance issues and, incorporate findings and management actions into future audit plans.
- Consolidates agreed action plans, recommendations, implementation schedules and follow-up action for future audits.
- Identifies training and development needs of audit staff.

### **Information & Communications Technology (ICT)**

Is able to review system parameters in order to create changes that enhance efficiency of Management Information System

- Possess advanced computer skills and is able to advice towards amendments on the MIS.
- Is conversant about CAATS and its applications.
- Is ability to apply computer knowledge to summarize and reconcile data to produce audit reports?
- Understands Information System Operations management, IT control framework and IS development.
- Is able to generate report on-line using existing technology



- Able to apply auditing and accounting techniques knowledge to reconcile and summarise data and extract reports
- Able to use IT to organise and classify audit information

#### **Audit Monitoring & Evaluation (Follow-up):**

- Has capacity and ability to provide strategic direction on monitoring and evaluation of quality assurance.
- Takes appropriate action regarding exceptional reports and recommendation not agreed upon

#### **Behavioural Competences**

##### **Inter-personal relations**

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

##### **Innovative and proactive ness**

- Identify and take into account important government interest in policy making process.
- Understands and address political forces that affect the organization.
- Able to suggest and implement new ways to doing work.

##### **Decision-making and Problem-solving**

- Absorbs, owns and take care of decision made.
- Takes care of macro long term consequences of decisions.
- Assertive and is objective.

##### **Effective communication**

- Demonstrates advanced influencing, persuasion and negotiation skills.

- Expresses views and issues in a fluid, profound and cohesive manner.
- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

### **Leadership**

- Takes a stand on critical issues with honesty and integrity.
- Resolves team conflict and tries to create an atmosphere that encourages collaboration towards achievement of results.
- Makes sure that the practical needs of the team are met.
- Good planning skills - Able to focus efforts on activities needed to accomplish a task, complete a project and achieve a goal within a set time line.
- Organizational environment – Has business knowledge and expertise through experience and observation with ability to confidently apply a specific purpose.
- Clarifies roles and duties to avoid ambiguity.

### **Strategic thinking**

- Advocates and designs strategies that drive prescribed vision.
- Is able to critically analyze and review submissions into details for accuracy and consistence to requirements.
- Has ability to identify how organizational policies, processes and procedures are likely to be affected by environmental changes.

**Ethics and integrity**

- Openly and clearly expresses dissatisfaction when organizational values are being compromised.
- Is committed to implement leadership code.
- Demonstrates ability to monitor and take corrective action to ensure adherence to professional code of conduct and organizational values, norms and principles.

**Intra-personal Management**

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

## **4.6 Internal Auditor General**

<b>Job Title:</b>	Internal Auditor General
<b>Salary Scale:</b>	U1 SE
<b>Reports to:</b>	Permanent Secretary/Secretary to Treasury
<b>Directly Supervises:</b>	Commissioners of Internal Audit

### **Job Purpose**

To head and provide expert advice on formulation and review of internal audit policies; oversee its implementation, appraise management systems and practices to ensure efficient and effective utilization of public resources and professional development of Internal Audit cadre in Government.

### **Key Duties and Responsibilities**

- a. To develop the internal audit strategy and supervise its implementation;
- b. To develop internal audit policies, rules, standards, manuals, circulars and guidelines ;
- c. To review and consolidate audit reports from the votes and externally financed projects;
- d. To liaise with the Auditor General, Accountant General, Accounting Officers and Internal Auditors on audit matters
- e. To consolidate the reports of all the audit committees on the respective votes ;
- f. To periodically evaluate the effectiveness of audit committees of the respective votes;
- g. To facilitate the development of the internal audit cadres;
- h. To provide evidence on the relevant parliamentary oversight committees when requested to do so; and
- i. To manage the Internal Audit function in government.

## **Person/Job Specification**

### **A. Qualifications**

- a. An honours Bachelor's Degree in Finance and Accounting Business Administration/ Commerce with bias in Accounting.
- b. Should have a full professional qualification in Accountancy and Audit obtained from a recognized Institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).
- c. Must be a member of the institute of certified Public Accountants of Uganda
- d. Must have a Master's degree in Business or Management related field obtained from a recognized Institution.
- e. Possession of any additional qualification like CISA, CFE, CISM, VFM, will be an added advantage.

### **d. Experience**

A minimum of fifteen (15) years' of working experience , three which should have been served as Commissioner Internal Audit Services in Government or, an equivalent level of Audit work experience from a reputable organization.

### **A. Required Competencies**

#### **Technical competences**

##### **Audit Strategy and Planning**

- Reviews Audit strategy and explores alternative strategies to reflect changes in audit environment.
- Identifies and gives opinion on scope of internal audit unit and any limitations placed upon it by Audit Committee.

- Provides appropriate risk mitigation and implementation strategy and is able to determine logistical requirement levels.
- Is able to interpret organizational policy, structures, and give direction, supervise and review them.

### **Risk, Control and Governance**

- Evaluates effectiveness of reporting in relation to risk management.
- Has detailed understanding of more advanced theoretical concepts and best practice requirements.
- Is aware of various sources of assurance to be provided to support Statement of Internal Control.

### **Audit Execution**

- Is able to review financial management system and make appropriate recommendation to management team.
- Is able to negotiate action plans and budget with senior management.
- Recognizes the need for CAATS and is able to make the appropriate selection.
- Has appropriate experience and knowledge to establish policies and procedures.
- Reviews audit reports to relate findings and recommendations to wider risk control and governance issues and, incorporate findings and management actions into future audit plans.
- Consolidates agreed action plans, recommendations, implementation schedules and follow-up action for future audits.
- Identifies training and development needs of audit staff.

### **Audit Reporting**

- Is eloquent fluent and persuasive.
- Able to express audit findings in a clear and concise manner.
- Able to manage crisis and difficult situations.
- Able to persuade and commit stakeholders on policy issues.
- Ensures teams have a common understanding of knowledge and relevant information.

- Instils team agenda before personal or individual Interests.
- Able to assess risk policies.
- Understands the strategic plan and policy statement.
- Is knowledgeable of government policies.
- Is able to produce annual audit report.
- Sets standards and procedures for reporting audit findings.
- Incorporates conclusions of audit reports. .
- Signs off audit reports.

### **Information & Communications Technology (ICT)**

- Able to generate reports on-line using existing technology
- Ability to apply auditing and accounting techniques knowledge to reconcile and summarise data and extract reports
- Able to use CAATS in executing audit assignment
- Able to use IT to organise and classify audit information

### **Audit Monitoring & Evaluation (Follow-up):**

- Has capacity and ability to provide strategic direction on monitoring and evaluation of quality assurance.
- Takes appropriate action regarding exceptional reports and recommendation not agreed upon.

### **Behavioural Competences**

#### **Inter-personal relations**

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

#### **Decision-making Problem-solving**

- Absorbs, owns and take care of decision made.
- Takes care of macro long term consequences of decisions.
- Assertive and is objective.

### **Effective communication**

- Demonstrates advanced influencing, persuasion and negotiation skills.
- Expresses views and issues in a fluid, profound and cohesive manner.
- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

### **Leadership**

- Leads change process and champions new innovations and initiatives.
- Instil and drives organizational change, create ownership and a sense of urgency to achieve the desired change.
- Cross functional perspective – Able to perceive things in a broad context covering a wide range of information.
- Is committed and champions the Leadership Code.
- Sets and communicates a vision for the organization.

### **Strategic thinking**

- Sets vision for systems, people and regulatory framework.
- Implements systems that enable the vision to crystallize.
- Align current action with strategic goals, objectives and priorities of an organization.
- Deploys resources appropriately.
- Employs analytical skills to review for reasonableness, comparisons, trends and regularity.



**Ethics and integrity**

- Cherishes and advocates for observance ethical values, integrity and professional codes of conduct.
- Prescribes and disseminates good practices values in furtherance of organization vision and goals.
- Independent minded in doing work – avoids conflict of interest and free from influence or control of others.

**Intra-personal management**

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.